United Nations A/70/6 (Sect. 36)*

General Assembly

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Proposed programme budget for the biennium 2016-2017**

Part XIV
Staff assessment

Section 36
Staff assessment

* Reissued for technical reasons on 12 June 2015.
** A summary of the approved programme budget will be issued as A/70/6/Add.1.

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Financial resources

(Thousands of United States dollars)

			Resource change								
	2012-2013 expenditure	*2014-2015 appropriation*	*Technical adjustment (non-recurrent, biennial provision of posts)*	*New mandates and inter-component changes*	*Further reductions in line with resolution 69/264*	*Efficiencies in line with resolution 69/264*	*Total*	*Percentage*	*Total before recosting*	*Recosting*	*2016-2017 estimate*
Total	**503 356.2**	**497 840.8**	**746.4**	**2 110.4**	**(1 542.6)**	**(3 085.0)**	**(1 770.8)**	**(0.4)**	**496 070.0**	**12 488.4**	**508 558.4**

36.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post-adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates contained in regulation 3.3 of the Staff Regulations and Rules of the United Nations. To facilitate comparability with the programme of work and budget proposals of other entities of the United Nations system, the staff costs are shown net of staff assessment under the various expenditure sections of the programme budget. The difference between gross and net emoluments is requested as a global amount under the present section.

36.2 Amounts withheld in the form of staff assessment are revenue to the Organization, which, to the extent not otherwise disposed of under a specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 A (X). Accordingly, the amount requested under the section is also included in income section 1, Income from staff assessment.

36.3 The reduction in staff assessment ($1,770,800) reflects a net decrease in staff assessment requirements related to posts and other staff cost adjustments proposed for 2016-2017, offset in part by the biennial provision for posts approved in 2015, as explained in the individual sections.